IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY FOURTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 14703 of 2004

Between:

Sri Srinivasa Rice & Flour Mill, Being represented by its Managing Partner, Kesa Satyanarayanam Vatsavai(V) & (M), Krishna District.

..... PETITIONER

AND

1 The Commissioner of Commercial Taxes, Andhra Pradesh, Commercial

Taxes Building, Opposite Gandhi Bhavan, Nampally, Hyderabad.
2 The Commercial Tax Officer, Nandigama Circle, Ibrahimpatnam, Krishna

District., A.P

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ order or direction particularly in the nature of the writ of mandamus declaring the judgement of the STAT in 34 APSTJ P.153 rendered by two members bench as illegal and improper and contrary to the judicial discipline in the presence of the earlier precendents of the jurisdictional High Court directly on the issue reported in 6 APSTJP 258 AND 26 APSTJP.78, 28APSTJ 294, 29 APSTJ 227, 21 APSTJ 21 which are binding under Article 227 of the Constitution of India as also the earlier judgement of the Tribunal rendered by a large bench consisting of three members leading to issuance of the impugned circular dated 24-02-2003 in CCT's Ref. All(2)/18/2003 as illegal, arbitrary, unjust, improper, without authority to any law and with out jurisdiction and consequently set aside the orders passed by

the 2nd respondent in Asst.No. 16720/2000-2001/CST, dated 12-03-2004 restricting the deduction of CST component to the extent of paddy rebate allowed U/s. 15(c) of the act and direct the 2nd respondent to allow the CST component to full extent from the aggregate sale price of Rice and Broken Rice as embodied in section 8A of CST Act.

Counsel for the Petitioner:MR.KUNUKU DURGAPRASAD, Advocate.

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court at the admission stage, made the following :

ORDER : (per Sri Bilal Nazki, J)

Heard learned Counsel for the parties.

Similar matters have already been disposed of by allowing the Writ Petitions with a liberty to the respondents to take consequential steps, by a judgment of this Court in Writ Petition No.3725 of 2004 and batch, reported in A.P.S.T.J. Volume 38, Page 320. Following the same judgment, we dispose of the Writ Petition in terms of orders in Writ Petition No.3725 of 2004 and batch.

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(BILAL NAZKI, J)

24th August, 2004.

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(S.ANANDA REDDY, J)

ajr

To

1 The Commissioner of Commercial Taxes, Andhra Pradesh, Commercial

Taxes Building, Opposite Gandhi Bhavan, Nampally, Hyderabad.

2 The Commercial Tax Officer, Nandigama Circle, Ibrahimpatnam, Krishna

District., A.P

3 Two C.Cs. to the GP for Commercial Taxes, High Court buildings,

Hyderabad (O.U.T).

4 Two C.D. copies.